

SENATE BILL No. 580

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1; IC 36-2; IC 36-3-6-3; IC 36-6-8-5.

Synopsis: Property tax assessment. Reestablishes a county land valuation commission in each county. Requires the county assessor to approve expenditures from the property reassessment fund. Provides that a request for an appropriation from the property reassessment fund must be approved by the county assessor. Requires assessing officials in townships that rely on the county to enter computer records to file the data with the county assessor not later than April 1 (instead of May 15). Provides that only one other level 2 appraiser must be on the property tax assessment board of appeals if the county assessor is a level 2 appraiser. Prohibits an employee or elected official of a county or township, other than a county assessor, from serving on the
(Continued next page)

Effective: July 1, 1999; January 1, 2000.

Bowser

January 21, 1999, read first time and referred to Committee on Finance.



property tax assessment board of appeals in the county in which the official or employee serves. Provides that the county assessor sets the agenda for the property tax assessment board of appeals. Requires the state board of tax commissioners to develop specifications that prescribe state requirements for computer software and hardware to be used by townships for assessment purposes. Provides that after December 31, 1999, each township assessor shall maintain a state certified computer system that has the capacity to process and maintain assessment records, forms, and notices and to transfer data to and from the computer systems maintained by the county assessor. Requires the state board of tax commissioners to provide examinations that coordinate with the training sessions for assessing officials. Provides that county, township, and trustee assessors and employees of these offices have priority in attending the training sessions. Permits the state board of tax commissioners to revoke the certification of an assessor if that person committed fraud or misrepresentation with respect to the preparation, administration, or taking of a certification examination. Provides that if the county assessor is a certified level 2 assessor-appraiser, the board of county commissioners may waive the requirement that one of the freehold members appointed by the board to the county property tax assessment board of appeals must be a certified level 2 assessor-appraiser. Provides that a person who is a certified level 2 Indiana assessor-appraiser appointed to a property tax assessment board of appeals may serve on the property tax assessment board of appeals of another county at the same time. Provides that if there are not two freeholders in a county who are certified level 2 assessor-appraisers and who are willing to serve on the county property tax assessment board of appeals, the certified level 2 assessor-appraisers appointed to the board may reside outside the county. Provides that the county assessor, county fiscal body, and board of county commissioners may agree to waive the requirement that not more than three of the five members of the county property tax assessment board of appeals may be of the same political party if it is necessary to waive the requirement because there are no certified level 2 assessor-appraisers who are willing to serve on the board and who are members of the political party that would otherwise be represented by two members on the board. Provides that beginning January 1, 2000, each county assessor or an employee of the county assessor must be a certified level 2 assessor-appraiser. Provides that the county fiscal body shall increase by \$1,000 the annual salary of a county assessor who attains a level 2 certification and that the county council shall fix the compensation of a county assessor who attains a level 2 certification at an amount that is at least \$1,000 more than the compensation of a county assessor who has not attained a level 2 certification. Requires the county fiscal body to appropriate sufficient money to pay the expenses of the county assessor when the county assessor must perform the functions of the township assessor.

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Introduced

First Regular Session 111th General Assembly (1999)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 1998 General Assembly.

SENATE BILL No. 580

A BILL FOR AN ACT to amend the Indiana Code concerning local government.

Be it enacted by the General Assembly of the State of Indiana:

- 1 SECTION 1. IC 6-1.1-4-13.6 IS AMENDED TO READ AS
2 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 13.6. (a) A
3 county land valuation commission (referred to in this section as the
4 "commission") is established in each county for the purpose of
5 determining the value of commercial, industrial, and residential
6 land (including farm homesites) in the county.
7 (b) The county assessor is chairperson of the commission.
8 (c) The members of the commission are as follows:
9 (1) The county assessor.
10 (2) Each township assessor, when the respective township land
11 values for that township assessor's township are under
12 consideration. A township assessor serving under this
13 subdivision shall vote on all matters relating to the land values
14 of that township assessor's township.
15 (3) One (1) township assessor from the county, to be
16 appointed by all of the township assessors in the county by



majority vote, to serve as the primary appointment, and one (1) township assessor from the county, to be appointed by all of the township assessors in the county by a majority vote, to serve as the alternate to the primary appointment when the primary appointment serves under subdivision (2). In case of a tie vote, the county assessor shall cast a vote to break that tie.

(4) One (1) county resident who:

(A) holds a license under IC 25-34.1-3 as a salesperson or broker; and

(B) is appointed by the county executive (as defined in IC 36-1-2-5).

(5) Four (4) individuals who:

(A) are appointed by the county executive (as defined in IC 36-1-2-5); and

(B) each represent one (1) of the following four (4) kinds of land in the county:

(i) Agricultural.

(ii) Commercial.

(iii) Industrial.

(iv) Residential.

(6) One (1) individual who:

(A) is appointed by the county executive (as defined in IC 36-1-2-5); and

(B) represents financial institutions in the county.

(d) The term of each member of the commission begins November 1, two (2) years before the commencement of the general reassessment under IC 6-1.1-4-4, and ends January 1 of the year the general reassessment commences under IC 6-1.1-4-4. The appointing authority may fill any vacancy for the remainder of the vacated term.

(a) (a) (e) The township assessor commission shall determine the values of all classes of commercial, industrial, and residential land (including farm homesites) in the township county using guidelines determined by the state board of tax commissioners. Not later than November 1 December 31 of the year preceding the year in which a general reassessment becomes effective, commences, the assessor determining the values of land commission shall submit the values to the county property tax assessment board of appeals. Not later than December 1 of the year preceding the year in which a general reassessment becomes effective, commences, the county property tax assessment board of appeals shall hold a public hearing in the county



concerning those values. The property tax assessment board of appeals shall give notice of the hearing in accordance with IC 5-3-1 and shall hold the hearing after March 31 and before December 1 of the year ~~preceding the year~~ in which the general reassessment under IC 6-1.1-4-4 ~~becomes effective~~; **commences**.

~~(b)~~ **(f)** The county property tax assessment board of appeals shall review the values submitted under subsection ~~(a)~~ **(e)** and may make any modifications it considers necessary to provide uniformity and equality. The county property tax assessment board of appeals shall coordinate the valuation of property adjacent to the boundaries of the county with the county property tax assessment boards of appeals of the adjacent counties using the procedures adopted by rule under IC 4-22-2 by the state board of tax commissioners. If the ~~county assessor or township assessor~~ **commission** fails to submit land values under subsection ~~(a)~~ **(e)** to the county property tax assessment board of appeals ~~before November 1~~ **by December 31** of the year ~~preceding the year~~ before the date the general reassessment under IC 6-1.1-4-4 ~~becomes effective~~; **commences**, the county property tax assessment board of appeals shall determine the values. If the county property tax assessment board of appeals fails to determine the values ~~before the general reassessment becomes effective~~; **by December 31 of the year the general reassessment commences**, the state board of tax commissioners shall determine the values.

~~(c)~~ **(g)** The county assessor, **as secretary of the county property tax assessment board of appeals**, shall notify all township assessors in the county of the values as modified by the county property tax assessment board of appeals. Township assessors shall use the values determined under this section.

SECTION 2. IC 6-1.1-4-27 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 27. (a) The auditor of each county shall establish a property reassessment fund. The county treasurer shall deposit all collections resulting from the property taxes that the county is required to levy under this section in the county's property reassessment fund. **The county assessor shall administer the fund.**

(b) With respect to the general reassessment of real property which is to commence on July 1, 1999, the county council of each county shall, for property taxes due in the year in which the general reassessment is to commence and the three (3) years immediately preceding that year, levy against all the taxable property of the county an amount equal to three-fourteenths (3/14) of the estimated cost of the general reassessment.



(c) With respect to a general reassessment of real property that is to commence on July 1, 2003, and each fourth year thereafter, the county council of each county shall, for property taxes due in the year that the general reassessment is to commence and the three (3) years preceding that year, levy against all the taxable property in the county an amount equal to one-fourth (1/4) of the estimated cost of the general reassessment.

(d) The state board of tax commissioners shall give to each county council notice, before January 1, of the tax levies required by this section.

(e) The state board of tax commissioners may raise or lower the property taxes levied under this section for a year if they determine it is appropriate because the estimated cost of the general reassessment has changed.

SECTION 3. IC 6-1.1-4-28 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 28. (a) Money assigned to a property reassessment fund under section 27 of this chapter may be used only to pay the costs of:

- (1) the general reassessment of real property, including the computerization of assessment records;
- (2) payments to county assessors, members of property tax assessment boards of appeals, or assessing officials under IC 6-1.1-35.2;
- (3) the development or updating of detailed soil survey data by the United States Department of Agriculture or its successor agency;
- (4) the updating of plat books; and
- (5) payments for the salary of permanent staff or for the contractual services of temporary staff who are necessary to assist county assessors, members of a county property tax assessment board of appeals, and assessing officials.

(b) All counties shall use modern, detailed soil maps in the general reassessment of agricultural land.

(c) The county treasurer of each county shall, in accordance with IC 5-13-9, invest any money accumulated in the property reassessment fund until the money is needed to pay general reassessment expenses. Any interest received from investment of the money shall be paid into the property reassessment fund.

(d) An appropriation under this section must be approved by the fiscal body of the county after the review and **recommendation approval** of the county assessor. **A request for an appropriation from the property reassessment fund must be submitted to the**



1 county assessor at the same time the request is submitted to the
 2 county fiscal body. The fiscal body of the county may not make an
 3 appropriation from the fund unless it is approved by the county
 4 assessor. However, in a county with an elected township assessor
 5 under IC 36-6-5-11 in every township, only the fiscal body must
 6 approve an appropriation under this section.

7 SECTION 4. IC 6-1.1-5-14 IS AMENDED TO READ AS
 8 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 14. Not later than
 9 May 15, each assessing official shall prepare and deliver to the county
 10 assessor a detailed list of the real property listed for taxation in the
 11 township. **However, if the township relies on the county assessor to**
 12 **enter the assessment data of the township in the county's computer**
 13 **system, the township assessing official shall deliver the data not**
 14 **later than April 1.** On or before July 1 of each year, each county
 15 assessor shall, under oath, prepare and deliver to the county auditor a
 16 detailed list of the real property listed for taxation in the county. In a
 17 county with an elected township assessor under IC 36-6-5-1 in every
 18 township the township assessor shall prepare the real property list. The
 19 assessing officials and the county assessor shall prepare the list in the
 20 form prescribed by the state board of tax commissioners. The township
 21 assessor shall ensure that the county assessor has full access to the
 22 assessment records maintained by the township assessor.

23 SECTION 5. IC 6-1.1-28-1 IS AMENDED TO READ AS
 24 FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 1. (a) Each county shall
 25 have a county property tax assessment board of appeals composed of
 26 individuals who are at least eighteen (18) years of age and
 27 knowledgeable in the valuation of property. **An individual who is an**
 28 **elected official or employee of a county or township, other than a**
 29 **county assessor, may not serve on the property tax assessment**
 30 **board of appeals of the county in which the official serves or the**
 31 **employee is employed.**

32 (b) **Except as provided in subsections (f) and (g),** the fiscal body
 33 of the county shall appoint two (2) individuals to the board. At least
 34 one (1) of the members appointed by the county fiscal body must be a
 35 certified level ~~two~~ **2 Indiana** assessor-appraiser.

36 (c) **Except as provided in subsections (f) and (g),** the board of
 37 commissioners of the county shall appoint two (2) freehold members
 38 so that not more than three (3) of the five (5) members may be of the
 39 same political party and so that at least three (3) of the five (5)
 40 members are residents of the county. At least one (1) of the members
 41 appointed by the board of county commissioners must be a certified
 42 level ~~two~~ **2 Indiana** assessor-appraiser. **However, if the county**



1 **assessor is a certified level 2 Indiana assessor-appraiser, the board**
 2 **of county commissioners may waive the requirement that one (1)**
 3 **of the freehold members appointed by the board of county**
 4 **commissioners must be a certified level 2 Indiana**
 5 **assessor-appraiser.**

6 (d) A person appointed to a property tax assessment board of
 7 appeals may not serve on the property tax assessment board of appeals
 8 of another county at the same time. **However, a person who is a**
 9 **certified level 2 Indiana assessor-appraiser appointed to a property**
 10 **tax assessment board of appeals may serve on the property tax**
 11 **assessment board of appeals of another county at the same time.**

12 (e) The members of the board shall elect a president. The employees
 13 of the county assessor shall provide administrative support to the
 14 property tax assessment board of appeals. The county assessor is a
 15 voting member of the property tax assessment board of appeals and
 16 shall serve as secretary of the board. The secretary shall keep full and
 17 accurate minutes of the proceedings of the board. A majority of the
 18 board constitutes a quorum for the transaction of business. Any
 19 question properly before the board may be decided by the agreement
 20 of a majority of the whole board.

21 (f) **If there are not two (2) freeholders in a county who are**
 22 **certified level 2 Indiana assessor-appraisers and who are willing to**
 23 **serve on the county property tax assessment board of appeals, the**
 24 **certified level 2 Indiana assessor-appraisers appointed to the board**
 25 **by the county fiscal body and the board of county commissioners**
 26 **may reside outside the county.**

27 (g) The county assessor, county fiscal body, and board of county
 28 commissioners may agree to waive the requirement that not more
 29 than three (3) of the five (5) members of the county property tax
 30 assessment board of appeals may be of the same political party if
 31 it is necessary to waive the requirement because there are no
 32 certified level 2 Indiana assessor-appraisers who are willing to
 33 serve on the board and who are members of the political party that
 34 would otherwise be represented by two (2) members under
 35 subsection (c).

36 SECTION 6. IC 6-1.1-31-1 IS AMENDED TO READ AS
 37 FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 1. (a) The state board
 38 of tax commissioners shall do the following:

39 (1) Prescribe the property tax forms and returns which taxpayers
 40 are to complete and on which the taxpayers' assessments will be
 41 based.

42 (2) Prescribe the forms to be used to give taxpayers notice of



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assessment actions.

(3) Adopt rules concerning the assessment of tangible property.

(4) Develop specifications that prescribe state requirements for computer software and hardware to be used by counties **and townships** for assessment purposes. The specifications developed under this subdivision apply only to computer software and hardware systems purchased for assessment purposes after July 1, 1993.

(b) The state board of tax commissioners may promulgate rules which are related to the duties or the procedures of the board.

SECTION 7. IC 6-1.1-31.5-2 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 2. (a) The board shall adopt rules under IC 4-22-2 to prescribe computer specification standards and for the certification of:

- (1) computer operating systems;
- (2) computer software;
- (3) software providers;
- (4) computer service providers; and
- (5) computer equipment providers.

(b) The rules of the board shall provide for:

- (1) the effective and efficient administration of assessment laws;
- (2) the prompt updating of assessment data;
- (3) the administration of information contained in the sales disclosure form, as required under IC 6-1.1-5.5; and
- (4) other information necessary to carry out the administration of the property tax assessment laws.

(c) After December 31, 1998, a county **or a township** may contract only for computer software and with software providers, computer service providers, and equipment providers that are certified by the board under the rules described in subsection (a).

(d) The initial rules under this section must be adopted under IC 4-22-2 before January 1, 1998.

SECTION 8. IC 6-1.1-31.5-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 3. (a) After December 31, 1998, each county shall maintain a state certified computer system that has the capacity to:

- (1) process and maintain assessment records;
- (2) process and maintain standardized property tax forms;
- (3) process and maintain standardized property assessment notices;
- (4) maintain complete and accurate assessment records for the county; ~~and~~



(5) process and compute complete and accurate assessments in accordance with Indiana law; and

(6) transfer data to and from the computer systems maintained by township assessors in the county.

(b) After December 31, 1999, each township assessor shall maintain a state certified computer system that has the capacity to:

(1) process and maintain assessment records;

(2) process and maintain standardized property tax forms;

(3) process and maintain standardized property assessment notices;

(4) maintain complete and accurate assessment records for the township;

(5) process and compute complete and accurate assessments in accordance with Indiana law; and

(6) transfer data to and from the computer systems maintained by the county assessor.

(c) The county assessor with the recommendation of the township assessors shall select the computer system used by township assessors and the county assessor in the county except in a county with a township assessor elected under IC 36-6-5-1 in every township. In a county with an elected township assessor under IC 36-6-5-1 in every township, the county assessor shall select a computer system based on a majority vote of the township assessors in the county.

~~(b)~~ **(d)** All information on the computer system shall be readily accessible to:

(1) township assessors;

(2) the county assessor;

(3) the board; and

(4) members of the county property tax assessment board of appeals.

~~(c)~~ **(e)** The certified system used by the counties must be compatible with the data export and transmission requirements in a standard format prescribed by the board. The certified system must be maintained in a manner that ensures prompt and accurate transfer of data to the board.

~~(d)~~ **(f)** All standardized property forms and notices on the certified computer system shall be maintained by the township assessor and the county assessor in an accessible location and in a format that is easily understandable for use by persons of the county.

SECTION 9. IC 6-1.1-35.5-4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 4. (a) The level one examination shall be given in the month of July, and the level two



examination shall be given in the month of August. Both level examinations also shall be offered annually immediately following the conference of state board of tax commissioners and at any other times that coordinate with ~~applicable courses of instruction~~ **training sessions conducted under IC 6-1.1-35.2-2**. The state board of tax commissioners may also give either or both examinations at other times throughout the year.

(b) Examinations shall be held **annually** in Indianapolis ~~at a location and at not less than four (4) other convenient locations~~ chosen by the state board of tax commissioners.

SECTION 10. IC 6-1.1-35.5-6 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 6. (a) The state board of tax commissioners shall certify all persons who successfully perform **on** an examination under this chapter and shall furnish them with a certificate that prominently displays the name of the successful examinee and the fact that he is a level one or level two certified Indiana assessor-appraiser.

(b) **The state board of tax commissioners shall revoke the certification under this chapter of an individual if the state board reasonably determines that the individual committed fraud or misrepresentation with respect to the preparation, administration, or taking of an examination under this chapter. The state board of tax commissioners shall hold a hearing to consider all evidence concerning the alleged fraud or misrepresentation before making its decision concerning the revocation of the individual's certification.**

SECTION 11. IC 6-1.1-35.5-8 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 8. (a) The state board of tax commissioners may adopt rules under IC 4-22-2 to implement this chapter. The state board of tax commissioners shall adopt rules to set:

- (1) minimum training requirements for certification after December 31, 1998, under this chapter;
- (2) continuing education requirements for the renewal of a certification after December 31, 1998, under this chapter; and
- (3) procedures for renewing a certification issued under this chapter, including a certification issued before January 1, 1999, for a person who meets the certification **requires set requirements** under subdivision (2).

The rules must also establish procedures for disciplinary action against a certificate holder that fails to comply with the statutes or rules applicable to the certificate holder.



(b) The state board of tax commissioners shall conduct sessions concerning the requirements for certification under this chapter. These sessions shall be conducted to coincide with the dates and locations for examinations. County assessors, township assessors, trustee assessors, and employees of these offices shall be given written notice of the dates, times, and places for these sessions at least sixty (60) days before the session. These individuals shall be provided an opportunity to enroll in a session for fifteen (15) business days before the general public is permitted to enroll.

SECTION 12. IC 36-2-5-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 3. (a) The county fiscal body shall fix the compensation of officers, deputies, and other employees whose compensation is payable from the county general fund, county highway fund, county health fund, county park and recreation fund, aviation fund, or any other fund from which the county auditor issues warrants for compensation. This includes the power to:

- (1) fix the number of officers, deputies, and other employees;
- (2) describe and classify positions and services;
- (3) adopt schedules of compensation; and
- (4) hire or contract with persons to assist in the development of schedules of compensation.

(b) The county fiscal body shall increase by one thousand dollars (\$1,000) the annual salary of a county assessor who attains or has attained a level 2 certification under IC 6-1.1-35.5. The county fiscal body shall fix the compensation of a county assessor who attains or has attained a level 2 certification under IC 6-1.1-35.5 at an amount that is at least one thousand dollars (\$1,000) more than the compensation of a county assessor who has not attained a level 2 certification under IC 6-1.1-35.5.

~~(b)~~ (c) Notwithstanding subsection (a), the board of each local health department shall prescribe the duties of all its officers and employees, recommend the number of positions, describe and classify positions and services, adopt schedules of compensation, and hire and contract with persons to assist in the development of schedules of compensation.

~~(c)~~ (d) This section does not apply to community corrections programs (as defined in IC 11-12-1-1 and IC 35-38-2.6-2).

SECTION 13. IC 36-2-7-13 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 13. The county fiscal body may grant to the county assessor, in addition to the compensation fixed under IC 36-2-5, a per diem for each day that the assessor is engaged in general reassessment activities **(including**



1 **service on the county land valuation commission).** This section
 2 applies regardless of whether professional assessing services are
 3 provided under a contract to one (1) or more townships in the county.

4 **SECTION 14. IC 36-2-15-5 IS AMENDED TO READ AS**
 5 **FOLLOWS [EFFECTIVE JANUARY 1, 2000]:** Sec. 5. (a) The county
 6 assessor shall perform the functions assigned by statute to the county
 7 assessor, including the following:

- 8 (1) Countywide equalization.
- 9 (2) Selection and maintenance of a countywide computer system.
- 10 (3) Certification of gross assessments to the county auditor.
- 11 (4) Discovery of omitted property.

12 (b) The county assessor shall perform the functions of an assessing
 13 official under IC 36-6-5-2 in a township with a township
 14 assessor-trustee if the township assessor-trustee:

- 15 (1) fails to make a report that is required by law;
- 16 (2) fails to deliver a property tax record to the appropriate officer
 17 or board;
- 18 (3) fails to deliver an assessment to the county assessor; or
- 19 (4) fails to perform any other assessing duty as required by statute
 20 or rule of the state board of tax commissioners;

21 within the time period prescribed by statute or rule of the state board
 22 of tax commissioners, or within a later time that is necessitated by
 23 reason of another official failing to perform the official's functions in
 24 a timely manner. **If the functions are carried out by the county**
 25 **assessor, the county fiscal body shall appropriate the amount**
 26 **needed by the county assessor to pay the expenses of performing**
 27 **the functions.**

28 (c) A township with a township trustee-assessor may, with the
 29 consent of the township board, enter into an agreement with:

- 30 (1) the county assessor; or
- 31 (2) another township assessor in the county;

32 to perform any of the functions of an assessing official. A township
 33 trustee-assessor may not contract for the performance of any function
 34 for a period of time that extends beyond the completion of the township
 35 trustee-assessor's term of office.

36 **SECTION 15. IC 36-2-15-7 IS ADDED TO THE INDIANA CODE**
 37 **AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE**
 38 **JANUARY 1, 2000]:** **Sec. 7. In each county, the county assessor or**
 39 **an employee of the county assessor must be a certified level 2**
 40 **Indiana assessor-appraiser.**

41 **SECTION 16. IC 36-2-15-8 IS ADDED TO THE INDIANA CODE**
 42 **AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY**



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1 1, 1999]: **Sec. 8. (a) A county assessor who becomes a certified level**
 2 **2 Indiana assessor-appraiser is entitled to a salary increase of one**
 3 **thousand dollars (\$1,000) after the assessor's certification under**
 4 **IC 6-1.1-35.5.**

5 (b) A person who is a certified level 2 Indiana
 6 assessor-appraiser who replaces a county assessor who is not so
 7 certified is entitled to a salary of one thousand dollars (\$1,000)
 8 more than the salary of the person's predecessor.

9 (c) An employee of a county assessor who becomes a certified
 10 level 2 Indiana assessor-appraiser is entitled to a salary increase of
 11 five hundred dollars (\$500) after the employee's certification under
 12 IC 6-1.1-35.5.

13 (d) A salary increase under this section comprises a part of the
 14 county assessor's or employee's base salary for as long as the
 15 person serves in that position and maintains the level 2
 16 certification.

17 SECTION 17. IC 36-3-6-3 IS AMENDED TO READ AS
 18 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 3. (a) A
 19 legislative body shall, by ordinance or resolution, fix the annual
 20 compensation of all appointed officers, deputies, and employees under
 21 its jurisdiction. This may be done by adopting schedules of
 22 compensation. The schedules of compensation may include a provision
 23 for salaried employees whose salaries are paid on an annual basis.
 24 Salaried employees shall work a regularly scheduled work week, in
 25 accordance with the schedule of compensation.

26 (b) The legislative body shall increase by one thousand dollars
 27 (\$1,000) the annual salary of a county assessor who attains a level
 28 2 certification under IC 6-1.1-35.5. The county fiscal body shall fix
 29 the compensation of a county assessor who attains a level 2
 30 certification under IC 6-1.1-35.5 at an amount that is at least one
 31 thousand dollars (\$1,000) more than the compensation of a county
 32 assessor who has not attained a level 2 certification under
 33 IC 6-1.1-35.5.

34 ~~(b)~~ (c) The city-county legislative body has jurisdiction over all
 35 appointed officers, deputies, and employees:

36 (1) of the consolidated city, except those of special service
 37 districts; or

38 (2) whose compensation is payable from the county general fund
 39 or any other fund from which the county auditor issues warrants
 40 for compensation.

41 A special service district legislative body has jurisdiction over all
 42 appointed officers, deputies, and employees of the special service



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1 district.

2 ~~(c)~~ (d) This chapter does not affect the salaries of judges, officers of
3 courts, prosecuting attorneys, and deputy prosecuting attorneys whose
4 minimum salaries are fixed by statute, but the city-county legislative
5 body may make appropriations to pay them more than the minimums
6 fixed by statute. ~~Beginning July 1, 1995,~~ An appropriation made under
7 this subsection may not exceed five thousand dollars (\$5,000) for each
8 judge or full-time prosecuting attorney in any calendar year.

9 SECTION 18. IC 36-6-8-5 IS AMENDED TO READ AS
10 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 5. (a) When
11 performing the real property reassessment duties prescribed by
12 IC 6-1.1-4, an elected township assessor may receive per diem
13 compensation, in addition to salary, at a rate fixed by the county fiscal
14 body, for each day that he is engaged in reassessment activities
15 **(including service on the county land valuation commission).**

16 (b) Subsection (a) applies regardless of whether professional
17 assessing services are provided to a township under contract.

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